

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)
Columbia Gas of Ohio, Inc. for)
Approval to Implement a Capital) Case No. 12-3221-GA-UNC
Expenditure Program.)

In the Matter of the Application of)
Columbia Gas of Ohio, Inc. for) Case No. 12-3222-GA-AAM
Approval to Change Accounting)
Methods.)

**ANNUAL INFORMATION FILING
OF COLUMBIA GAS OF OHIO, INC.**

On October 3, 2011, Columbia Gas of Ohio, Inc. (“Columbia”) filed an Application for Authority to Implement a Capital Expenditure Program and for Approval to Change Accounting Methods (“Application”) in Case Nos. 11-5351-GA-UNC and 11-5352-GA-AAM. Columbia sought the Commission’s approval to create a capital expenditure program (“CEP”) for the period from October 1, 2011, through December 31, 2012, and associated deferral authority (“accounting treatment”). The Commission issued a Finding and Order (“Original Order”) on August 29, 2012. In the Original Order the Commission approved the Application with modifications.

On December 24, 2012, Columbia filed an Application to continue its CEP and the previously approved accounting treatment. Consistent with the Original Order, the Commission, in its October 9, 2013 Finding and Order (“Extension Order”), authorized Columbia to implement the CEP and to modify its accounting procedures as necessary to carry out the implementation of the CEP in 2013 and in succeeding years, up until the point where the accrued deferrals, if included in base rates, would cause rates to exceed \$1.50 for the SGS class of customers.

In paragraph 32(f) of the Original Order and adopted in paragraph 14 of the Extension Order, the Commission directed Columbia to docket an annual

informational filing by April 30 of each year. The Extension Order requires that the following information be included in annual information filing:

Columbia should docket an annual informational filing by April 30 of each year that details the monthly CEP investments and the calculations used to determine the associated deferrals, as recommended by Staff. The annual informational filings should include all calculations used to determine the monthly deferred amounts, including a breakdown of investments (by budget class), PISCC, depreciation expense, property tax expense, and all incremental revenue, as well as a capital budget for the upcoming year. The annual informational filings should also include an estimation of the effect that the proposed deferrals would have on customer bills, if they were to be included in rates.

Pursuant to both Orders, Columbia files this Annual Information Filing. The information required to be filed is attached hereto.

Respectfully submitted,
COLUMBIA GAS OF OHIO, INC.

/s/Stephen B. Seiple _____
Stephen B. Seiple (Counsel of Record)

Stephen B. Seiple, Asst. General Counsel
(0003809)

Joseph M. Clark, Senior Counsel
(0080711)

290 W. Nationwide Blvd.

Columbus, Ohio 43215

Telephone: (614) 460-4648

Email: sseiple@nisource.com

josephclark@nisource.com

(Willing to accept service by e-mail)

Attorneys for Applicant
COLUMBIA GAS OF OHIO, INC.

CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served via electronic mail on the 28th day of April, 2017 upon the parties listed below.

/s/ Stephen B. Seiple

Stephen B. Seiple
Attorney for
COLUMBIA GAS OF OHIO, INC.

SERVICE LIST

Larry Sauer
Assistant Consumers' Counsel
10 West Broad Street, Suite 1800
Columbus, OH 43215-3485
larry.sauer@occ.ohio.gov

Colleen L. Mooney
Ohio Partners for Affordable Energy
231 West Lima Street
P.O. Box 1793
Findlay, OH 45839-1793
cmooney2@columbus.rr.com

John H. Jones
Assistant Attorney General
Public Utilities Commission of Ohio
180 East Broad Street, 6th Floor
Columbus, OH 43215
John.jones@puc.state.oh.us

Columbia Gas of Ohio, Inc.
2016 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Plant Investment

Line No.	Description	2011	2012	2013	2014	2015	2016	2017	2018	Cumulative Total						
1	Non-IRP Gross Additions	\$ 19,224,649	\$ 60,954,381	\$ 74,311,983	\$ 129,387,575	\$ 135,071,227	\$ 123,430,810	\$ 128,640,666	\$ 138,567,855	\$ 671,021,291						
2	Non-IRP Gross Retirements	\$ (8,235,079)	\$ (12,089,582)	\$ (18,767,804)	\$ (23,823,152)	\$ (13,472,031)	\$ (19,979,663)	\$ (20,826,924)	\$ (22,434,136)	\$ (117,194,236)						
3	Total Balance	\$ 10,989,570	\$ 48,864,799	\$ 55,544,179	\$ 105,564,422	\$ 121,599,196	\$ 103,451,146	\$ 107,813,742	\$ 116,133,719	\$ 553,827,055						
		Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
4	Non-IRP Net Plant	\$ 4,993,517	\$ 3,916,439	\$ 2,079,614	\$ 2,188,943	\$ 4,117,002	\$ 3,069,135	\$ 6,121,636	\$ 3,708,207	\$ 1,146,702	\$ 5,041,241	\$ 7,394,469	\$ 3,197,408	\$ 3,453,658	\$ 4,936,942	\$ 4,489,456
5	Cumulative Balance	\$ 4,993,517	\$ 8,909,957	\$ 10,989,570	\$ 13,178,513	\$ 17,295,515	\$ 20,364,650	\$ 26,486,286	\$ 30,194,493	\$ 31,341,195	\$ 36,382,436	\$ 43,776,905	\$ 46,974,313	\$ 50,427,971	\$ 55,364,913	\$ 59,854,369
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Total		
6	Non-IRP Net Plant	\$ 3,193,350	\$ (209,858)	\$ 4,595,305	\$ 262,378	\$ 4,484,415	\$ 3,042,602	\$ 5,530,433	\$ 7,702,073	\$ 3,853,015	\$ 8,411,896	\$ 8,641,277	\$ 6,037,293	\$ 55,544,179		
7	Cumulative Balance	\$ 63,047,719	\$ 62,837,861	\$ 67,433,166	\$ 67,695,544	\$ 72,179,959	\$ 75,222,560	\$ 80,752,994	\$ 88,455,067	\$ 92,308,082	\$ 100,719,978	\$ 109,361,255	\$ 115,398,548			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Total		
8	Non-IRP Net Plant	\$ 1,074,014	\$ 4,374,834	\$ 5,722,972	\$ 19,972,065	\$ 6,237,668	\$ 5,414,128	\$ 1,186,484	\$ 7,845,199	\$ 6,505,098	\$ 35,936,477	\$ 11,469,932	\$ (174,449)	\$ 105,564,422		
9	Cumulative Balance	\$ 116,472,563	\$ 120,847,397	\$ 126,570,369	\$ 146,542,434	\$ 152,780,102	\$ 158,194,230	\$ 159,380,714	\$ 167,225,913	\$ 173,731,010	\$ 209,667,488	\$ 221,137,420	\$ 220,962,971			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Total		
10	Non-IRP Net Plant	\$ 2,951,527	\$ 2,242,781	\$ 5,697,772	\$ 3,439,041	\$ 10,306,907	\$ 8,774,472	\$ 6,530,716	\$ 8,340,660	\$ 13,169,576	\$ 11,907,149	\$ 8,579,607	\$ 39,658,987	\$ 121,599,196		
11	Cumulative Balance	\$ 223,914,497	\$ 226,157,279	\$ 231,855,051	\$ 235,294,092	\$ 245,600,999	\$ 254,375,471	\$ 260,906,187	\$ 269,246,847	\$ 282,416,423	\$ 294,323,572	\$ 302,903,179	\$ 342,562,167			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Total		
Gross Plant																
12	Replacement & Betterment	\$ 2,835,345	\$ 3,670,650	\$ 4,985,071	\$ 5,143,948	\$ 4,291,764	\$ 6,158,247	\$ 3,981,204	\$ 5,785,251	\$ 8,385,397	\$ 6,392,864	\$ 2,110,796	\$ 2,151,866	\$ 55,892,404		
13	Growth	\$ 3,245,081	\$ 3,637,863	\$ 3,899,893	\$ 3,022,474	\$ 3,965,848	\$ 6,266,114	\$ 4,478,093	\$ 5,762,021	\$ 4,747,542	\$ 5,354,008	\$ 6,024,679	\$ 6,186,530	\$ 56,590,146		
14	Support Services	\$ 708,486	\$ 682,130	\$ 684,923	\$ 519,129	\$ 1,297,794	\$ 369,974	\$ 2,018,604	\$ 116,262	\$ 367,119	\$ 927,992	\$ 167,760	\$ 3,088,085	\$ 10,948,259		
15	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
16	Non-IRP Gross Additions	\$ 6,788,912	\$ 7,990,644	\$ 9,569,887	\$ 8,685,551	\$ 9,555,407	\$ 12,794,335	\$ 10,477,901	\$ 11,663,535	\$ 13,500,058	\$ 12,674,863	\$ 8,303,236	\$ 11,426,481	\$ 123,430,810		
Gross Retirement																
17	Retirements	\$ (575,220)	\$ (2,361,833)	\$ (1,289,307)	\$ (1,935,736)	\$ (1,647,746)	\$ (1,741,892)	\$ (582,745)	\$ (591,290)	\$ (5,007,545)	\$ (298,864)	\$ (554,194)	\$ (3,393,290)	\$ (19,979,663)		
18	Non-IRP Retirements	\$ (575,220)	\$ (2,361,833)	\$ (1,289,307)	\$ (1,935,736)	\$ (1,647,746)	\$ (1,741,892)	\$ (582,745)	\$ (591,290)	\$ (5,007,545)	\$ (298,864)	\$ (554,194)	\$ (3,393,290)	\$ (19,979,663)		
19	Non-IRP Net Plant	\$ 6,213,692	\$ 5,628,811	\$ 8,280,580	\$ 6,749,815	\$ 7,907,661	\$ 11,052,443	\$ 9,895,155	\$ 11,072,245	\$ 8,492,513	\$ 12,375,999	\$ 7,749,042	\$ 8,033,191	\$ 103,451,146		
20	Cumulative Balance	\$ 348,775,859	\$ 354,404,669	\$ 362,685,249	\$ 369,435,065	\$ 377,342,726	\$ 388,395,169	\$ 398,290,324	\$ 409,362,568	\$ 417,855,082	\$ 430,231,081	\$ 437,980,122	\$ 446,013,313			
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Total		
Gross Plant																
21	Replacement & Betterment	\$ 1,859,458	\$ 2,407,263	\$ 3,269,278	\$ 3,373,471	\$ 2,814,598	\$ 4,038,662	\$ 2,610,928	\$ 3,794,047	\$ 5,499,258	\$ 4,192,527	\$ 1,384,289	\$ 1,411,223	\$ 36,655,000		
22	Growth	\$ 3,930,635	\$ 4,406,396	\$ 4,723,782	\$ 3,661,001	\$ 4,803,672	\$ 7,589,890	\$ 5,424,133	\$ 6,979,303	\$ 5,750,505	\$ 6,485,093	\$ 7,297,450	\$ 7,493,494	\$ 68,545,354		
23	Support Services	\$ 1,516,875	\$ 1,460,447	\$ 1,466,425	\$ 1,111,459	\$ 2,778,588	\$ 792,117	\$ 4,321,847	\$ 248,918	\$ 786,006	\$ 1,986,839	\$ 359,176	\$ 6,611,615	\$ 23,440,312		
24	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
25	Non-IRP Gross Additions	\$ 7,306,968	\$ 8,274,106	\$ 9,459,485	\$ 8,145,931	\$ 10,396,858	\$ 12,420,669	\$ 12,356,907	\$ 11,022,268	\$ 12,035,768	\$ 12,664,459	\$ 9,040,915	\$ 15,516,331	\$ 128,640,666		
Gross Retirement																
26	Retirements	\$ (1,182,998)	\$ (1,339,578)	\$ (1,531,491)	\$ (1,318,826)	\$ (1,683,251)	\$ (2,010,906)	\$ (2,000,583)	\$ (1,784,505)	\$ (1,948,591)	\$ (2,050,376)	\$ (1,463,724)	\$ (2,512,094)	\$ (20,826,924)		
27	Non-IRP Retirements	\$ (1,182,998)	\$ (1,339,578)	\$ (1,531,491)	\$ (1,318,826)	\$ (1,683,251)	\$ (2,010,906)	\$ (2,000,583)	\$ (1,784,505)	\$ (1,948,591)	\$ (2,050,376)	\$ (1,463,724)	\$ (2,512,094)	\$ (20,826,924)		
28	Non-IRP Net Plant	\$ 6,123,970	\$ 6,934,528	\$ 7,927,994	\$ 6,827,105	\$ 8,713,606	\$ 10,409,763	\$ 10,356,324	\$ 9,237,763	\$ 10,087,177	\$ 10,614,083	\$ 7,577,191	\$ 13,004,237	\$ 107,813,742		
29	Cumulative Balance	\$ 452,137,283	\$ 459,071,811	\$ 466,999,805	\$ 473,826,910	\$ 482,540,517	\$ 492,950,279	\$ 503,306,604	\$ 512,544,367	\$ 522,631,544	\$ 533,245,627	\$ 540,822,818	\$ 553,827,055			

Columbia Gas of Ohio, Inc.
2016 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Plant Investment

	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Total
Gross Plant													
30 Replacement & Betterment	\$ 2,021,790	\$ 2,617,418	\$ 3,554,687	\$ 3,667,977	\$ 3,060,313	\$ 4,391,240	\$ 2,838,863	\$ 4,125,269	\$ 5,979,346	\$ 4,558,537	\$ 1,505,138	\$ 1,534,423	\$ 39,855,000
31 Growth	\$ 3,910,105	\$ 4,383,382	\$ 4,699,110	\$ 3,641,879	\$ 4,778,582	\$ 7,550,248	\$ 5,395,802	\$ 6,942,850	\$ 5,720,470	\$ 6,451,221	\$ 7,259,335	\$ 7,454,355	\$ 68,187,338
32 Support Services	\$ 1,975,374	\$ 1,901,890	\$ 1,909,675	\$ 1,447,415	\$ 3,618,461	\$ 1,031,546	\$ 5,628,193	\$ 324,158	\$ 1,023,588	\$ 2,587,393	\$ 467,743	\$ 8,610,080	\$ 30,525,517
33 Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 Non-IRP Gross Additions	\$ 7,907,269	\$ 8,902,689	\$ 10,163,472	\$ 8,757,272	\$ 11,457,356	\$ 12,973,034	\$ 13,862,859	\$ 11,392,277	\$ 12,723,404	\$ 13,597,150	\$ 9,232,216	\$ 17,598,858	\$ 138,567,855
Gross Retirement													
35 Retirements	\$ (1,233,917)	\$ (1,452,337)	\$ (1,739,372)	\$ (1,578,640)	\$ (1,736,741)	\$ (2,325,431)	\$ (1,904,408)	\$ (2,119,903)	\$ (2,453,700)	\$ (2,303,717)	\$ (1,509,153)	\$ (2,076,817)	\$ (22,434,136)
36 Non-IRP Retirements	\$ (1,233,917)	\$ (1,452,337)	\$ (1,739,372)	\$ (1,578,640)	\$ (1,736,741)	\$ (2,325,431)	\$ (1,904,408)	\$ (2,119,903)	\$ (2,453,700)	\$ (2,303,717)	\$ (1,509,153)	\$ (2,076,817)	\$ (22,434,136)
37 Non-IRP Net Plant	\$ 6,673,352	\$ 7,450,352	\$ 8,424,100	\$ 7,178,631	\$ 9,720,615	\$ 10,647,603	\$ 11,958,451	\$ 9,272,374	\$ 10,269,704	\$ 11,293,434	\$ 7,723,064	\$ 15,522,041	\$ 116,133,719
38 Cumulative Balance	\$ 560,500,407	\$ 567,950,759	\$ 576,374,859	\$ 583,553,490	\$ 593,274,106	\$ 603,921,708	\$ 615,880,159	\$ 625,152,533	\$ 635,422,237	\$ 646,715,670	\$ 654,438,734	\$ 669,960,775	

Columbia Gas of Ohio, Inc.
2016 Capital Expenditure Program
 Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
 Total Depreciation Calculations

Line No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	Total Accumulated Plant Depreciation	\$ 5,659	\$ 21,417	\$ 43,969	\$ 71,360	\$ 105,897	\$ 148,579	\$ 201,676	\$ 265,915	\$ 335,655	\$ 412,408	\$ 503,256	\$ 606,107	\$ 716,496	\$ 836,395	\$ 966,977
2	Total Accumulated Plant Depreciation	\$ 1,090,752	\$ 1,232,373	\$ 1,378,928	\$ 1,530,948	\$ 1,688,308	\$ 1,854,135	\$ 2,029,608	\$ 2,221,377	\$ 2,426,242	\$ 2,645,007	\$ 2,883,099	\$ 3,137,827			
3	Total Accumulated Plant Depreciation	\$ 3,400,614	\$ 3,669,577	\$ 4,030,188	\$ 4,428,250	\$ 4,864,513	\$ 5,317,758	\$ 5,780,623	\$ 6,256,652	\$ 6,753,597	\$ 7,312,400	\$ 7,965,429	\$ 8,749,906			
4	Total Accumulated Plant Depreciation	\$ 9,424,266	\$ 10,126,436	\$ 10,800,518	\$ 11,488,047	\$ 12,197,319	\$ 12,933,161	\$ 13,691,529	\$ 14,471,784	\$ 15,283,697	\$ 16,132,516	\$ 17,011,487	\$ 17,968,946			
5	Non-IRP Net Plant	\$ 348,775,859	\$ 354,404,669	\$ 362,685,249	\$ 369,435,065	\$ 377,342,726	\$ 388,395,169	\$ 398,290,324	\$ 409,362,568	\$ 417,855,082	\$ 430,231,081	\$ 437,980,122	\$ 446,013,313			
6	Total Non-IRP Net Plant	\$ 348,775,859	\$ 354,404,669	\$ 362,685,249	\$ 369,435,065	\$ 377,342,726	\$ 388,395,169	\$ 398,290,324	\$ 409,362,568	\$ 417,855,082	\$ 430,231,081	\$ 437,980,122	\$ 446,013,313			
7	Non-IRP Net Plant Depreciation	\$ 1,017,480	\$ 1,027,140	\$ 1,055,380	\$ 1,077,501	\$ 1,099,073	\$ 1,126,978	\$ 1,157,808	\$ 1,188,667	\$ 1,217,461	\$ 1,248,174	\$ 1,277,793	\$ 1,301,021			
8	Total Provision for Plant Depreciation	\$ 1,017,480	\$ 1,027,140	\$ 1,055,380	\$ 1,077,501	\$ 1,099,073	\$ 1,126,978	\$ 1,157,808	\$ 1,188,667	\$ 1,217,461	\$ 1,248,174	\$ 1,277,793	\$ 1,301,021			
9	Accumulated Depreciation Reserve	\$ 18,986,425	\$ 20,013,565	\$ 21,068,945	\$ 22,146,446	\$ 23,245,520	\$ 24,372,498	\$ 25,530,305	\$ 26,718,972	\$ 27,936,433	\$ 29,184,607	\$ 30,462,401	\$ 31,763,422			
10	Total Accumulated Plant Depreciation	\$ 18,986,425	\$ 20,013,565	\$ 21,068,945	\$ 22,146,446	\$ 23,245,520	\$ 24,372,498	\$ 25,530,305	\$ 26,718,972	\$ 27,936,433	\$ 29,184,607	\$ 30,462,401	\$ 31,763,422			
11	Non-IRP Net Plant	\$ 452,137,283	\$ 459,071,811	\$ 466,999,805	\$ 473,826,910	\$ 482,540,517	\$ 492,950,279	\$ 503,306,604	\$ 512,544,367	\$ 522,631,544	\$ 533,245,627	\$ 540,822,818	\$ 553,827,055			
12	Total Non-IRP Net Plant	\$ 452,137,283	\$ 459,071,811	\$ 466,999,805	\$ 473,826,910	\$ 482,540,517	\$ 492,950,279	\$ 503,306,604	\$ 512,544,367	\$ 522,631,544	\$ 533,245,627	\$ 540,822,818	\$ 553,827,055			
13	Non-IRP Net Plant Depreciation	\$ 1,321,857	\$ 1,341,076	\$ 1,362,950	\$ 1,384,666	\$ 1,407,538	\$ 1,435,683	\$ 1,466,245	\$ 1,495,083	\$ 1,523,524	\$ 1,553,992	\$ 1,580,765	\$ 1,611,056			
14	Total Provision for Plant Depreciation	\$ 1,321,857	\$ 1,341,076	\$ 1,362,950	\$ 1,384,666	\$ 1,407,538	\$ 1,435,683	\$ 1,466,245	\$ 1,495,083	\$ 1,523,524	\$ 1,553,992	\$ 1,580,765	\$ 1,611,056			
15	Accumulated Depreciation Reserve	\$ 33,085,278	\$ 34,426,354	\$ 35,789,304	\$ 37,173,970	\$ 38,581,507	\$ 40,017,190	\$ 41,483,435	\$ 42,978,518	\$ 44,502,043	\$ 46,056,034	\$ 47,636,799	\$ 49,247,854			
16	Total Accumulated Plant Depreciation	\$ 33,085,278	\$ 34,426,354	\$ 35,789,304	\$ 37,173,970	\$ 38,581,507	\$ 40,017,190	\$ 41,483,435	\$ 42,978,518	\$ 44,502,043	\$ 46,056,034	\$ 47,636,799	\$ 49,247,854			
17	Non-IRP Net Plant	\$ 560,500,407	\$ 567,950,759	\$ 576,374,859	\$ 583,553,490	\$ 593,274,106	\$ 603,921,708	\$ 615,880,159	\$ 625,152,533	\$ 635,422,237	\$ 646,715,670	\$ 654,438,734	\$ 669,960,775			
18	Total Non-IRP Net Plant	\$ 560,500,407	\$ 567,950,759	\$ 576,374,859	\$ 583,553,490	\$ 593,274,106	\$ 603,921,708	\$ 615,880,159	\$ 625,152,533	\$ 635,422,237	\$ 646,715,670	\$ 654,438,734	\$ 669,960,775			
19	Non-IRP Net Plant Depreciation	\$ 1,640,016	\$ 1,660,803	\$ 1,684,166	\$ 1,707,129	\$ 1,732,001	\$ 1,761,978	\$ 1,795,248	\$ 1,826,495	\$ 1,855,256	\$ 1,886,992	\$ 1,914,979	\$ 1,949,190			
20	Total Provision for Plant Depreciation	\$ 1,640,016	\$ 1,660,803	\$ 1,684,166	\$ 1,707,129	\$ 1,732,001	\$ 1,761,978	\$ 1,795,248	\$ 1,826,495	\$ 1,855,256	\$ 1,886,992	\$ 1,914,979	\$ 1,949,190			
21	Accumulated Depreciation Reserve	\$ 50,887,871	\$ 52,548,673	\$ 54,232,839	\$ 55,939,969	\$ 57,671,970	\$ 59,433,947	\$ 61,229,196	\$ 63,055,691	\$ 64,910,947	\$ 66,797,939	\$ 68,712,918	\$ 70,662,109			
22	Total Accumulated Plant Depreciation	\$ 50,887,871	\$ 52,548,673	\$ 54,232,839	\$ 55,939,969	\$ 57,671,970	\$ 59,433,947	\$ 61,229,196	\$ 63,055,691	\$ 64,910,947	\$ 66,797,939	\$ 68,712,918	\$ 70,662,109			
23	Monthly Deferral Spread:															
24	Provision for Plant Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,659	\$ 15,757	\$ 22,553
	Accumulated Depreciation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,659	\$ 21,417	\$ 43,969
25	Provision for Plant Depreciation	\$ 27,390	\$ 34,537	\$ 42,682	\$ 53,098	\$ 64,238	\$ 76,753	\$ 90,847	\$ 102,851	\$ 110,389	\$ 119,899	\$ 130,582				
26	Accumulated Depreciation Reserve	\$ 71,360	\$ 105,897	\$ 148,579	\$ 201,676	\$ 265,915	\$ 335,655	\$ 412,408	\$ 503,256	\$ 606,107	\$ 716,496	\$ 836,395	\$ 966,977			
27	Provision for Plant Depreciation	\$ 123,775	\$ 141,621	\$ 146,555	\$ 152,020	\$ 157,360	\$ 165,828	\$ 175,472	\$ 191,769	\$ 204,865	\$ 218,765	\$ 238,092	\$ 254,728			
28	Accumulated Depreciation Reserve	\$ 1,090,752	\$ 1,232,373	\$ 1,378,928	\$ 1,530,948	\$ 1,688,308	\$ 1,854,135	\$ 2,029,608	\$ 2,221,377	\$ 2,426,242	\$ 2,645,007	\$ 2,883,099	\$ 3,137,827			
29	Provision for Plant Depreciation	\$ 262,787	\$ 268,963	\$ 360,611	\$ 398,062	\$ 436,263	\$ 453,245	\$ 462,865	\$ 476,029	\$ 496,945	\$ 558,803	\$ 653,028	\$ 784,478			
30	Accumulated Depreciation Reserve	\$ 3,400,614	\$ 3,669,577	\$ 4,030,188	\$ 4,428,250	\$ 4,864,513	\$ 5,317,758	\$ 5,780,623	\$ 6,256,652	\$ 6,753,597	\$ 7,312,400	\$ 7,965,429	\$ 8,749,906			
31	Provision for Plant Depreciation	\$ 674,360	\$ 702,170	\$ 674,082	\$ 687,529	\$ 709,272	\$ 735,842	\$ 758,368	\$ 780,255	\$ 811,913	\$ 848,819	\$ 878,971	\$ 957,458			
32	Accumulated Depreciation Reserve	\$ 9,424,266	\$ 10,126,436	\$ 10,800,518	\$ 11,488,047	\$ 12,197,319	\$ 12,933,161	\$ 13,691,529	\$ 14,471,784	\$ 15,283,697	\$ 16,132,516	\$ 17,011,487	\$ 17,968,946			
33	Provision for Plant Depreciation	\$ 1,017,480	\$ 1,027,140	\$ 1,055,380	\$ 1,077,501	\$ 1,099,073	\$ 1,126,978	\$ 1,157,808	\$ 1,188,667	\$ 1,217,461	\$ 1,248,174	\$ 1,277,793	\$ 1,301,021			
34	Accumulated Depreciation Reserve	\$ 18,986,425	\$ 20,013,565	\$ 21,068,945	\$ 22,146,446	\$ 23,245,520	\$ 24,372,498	\$ 25,530,305	\$ 26,718,972	\$ 27,936,433	\$ 29,184,607	\$ 30,462,401	\$ 31,763,422			
35	Provision for Plant Depreciation	\$ 1,321,857	\$ 1,341,076	\$ 1,362,950	\$ 1,384,666	\$ 1,407,538	\$ 1,435,683	\$ 1,466,245	\$ 1,495,083	\$ 1,523,524	\$ 1,553,992	\$ 1,580,765	\$ 1,611,056			
36	Accumulated Depreciation Reserve	\$ 33,085,278	\$ 34,426,354	\$ 35,789,304	\$ 37,173,970	\$ 38,581,507	\$ 40,017,190	\$ 41,483,435	\$ 42,978,518	\$ 44,502,043	\$ 46,056,034	\$ 47,636,799	\$ 49,247,854			
37	Provision for Plant Depreciation	\$ 1,640,016	\$ 1,660,803	\$ 1,684,166	\$ 1,707,129	\$ 1,732,001	\$ 1,761,978	\$ 1,795,248	\$ 1,826,495	\$ 1,855,256	\$ 1,886,992	\$ 1,914,979	\$ 1,949,190			
38	Accumulated Depreciation Reserve	\$ 50,887,871	\$ 52,548,673	\$ 54,232,839	\$ 55,939,969	\$ 57,671,970	\$ 59,433,947	\$ 61,229,196	\$ 63,055,691	\$ 64,910,947	\$ 66,797,939	\$ 68,712,918	\$ 70,662,109			

Columbia Gas of Ohio, Inc.
2016 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Interest Calculations

Line No.	Description	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	Total Accumulated PISCC	\$ -	\$ 24,108	\$ 67,069	\$ 119,973	\$ 183,324	\$ 266,407	\$ 364,118	\$ 491,161	\$ 635,815	\$ 785,676	\$ 959,531	\$ 1,168,687	\$ 1,392,800	\$ 1,633,072	\$ 1,896,626
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
2	Total Accumulated PISCC	\$ 2,113,628	\$ 2,410,711	\$ 2,706,110	\$ 3,022,840	\$ 3,340,099	\$ 3,678,106	\$ 4,029,908	\$ 4,407,387	\$ 4,820,877	\$ 5,251,861	\$ 5,722,130	\$ 6,232,693			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
3	Total Accumulated PISCC	\$ 6,770,983	\$ 7,313,163	\$ 7,875,031	\$ 8,462,611	\$ 9,144,048	\$ 9,853,304	\$ 10,586,346	\$ 11,322,859	\$ 12,094,706	\$ 12,895,363	\$ 13,865,656	\$ 15,020,047			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
4	Total Accumulated PISCC	\$ 16,019,217	\$ 17,029,109	\$ 18,042,705	\$ 19,083,503	\$ 20,137,257	\$ 21,236,199	\$ 22,372,990	\$ 23,536,959	\$ 24,736,525	\$ 25,994,275	\$ 27,304,091	\$ 28,631,672			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16			
5	Interest Deferral	\$ 1,528,293	\$ 1,543,324	\$ 1,574,425	\$ 1,608,443	\$ 1,635,151	\$ 1,667,208	\$ 1,713,940	\$ 1,755,078	\$ 1,801,614	\$ 1,835,867	\$ 1,888,260	\$ 1,918,729			
6	Total PISCC	\$ 1,528,293	\$ 1,543,324	\$ 1,574,425	\$ 1,608,443	\$ 1,635,151	\$ 1,667,208	\$ 1,713,940	\$ 1,755,078	\$ 1,801,614	\$ 1,835,867	\$ 1,888,260	\$ 1,918,729			
7	Accumulated PISCC	\$ 30,159,965	\$ 31,703,289	\$ 33,277,714	\$ 34,886,157	\$ 36,521,308	\$ 38,188,516	\$ 39,902,456	\$ 41,657,534	\$ 43,459,148	\$ 45,295,015	\$ 47,183,275	\$ 49,102,004			
8	Total Accumulated PISCC	\$ 30,159,965	\$ 31,703,289	\$ 33,277,714	\$ 34,886,157	\$ 36,521,308	\$ 38,188,516	\$ 39,902,456	\$ 41,657,534	\$ 43,459,148	\$ 45,295,015	\$ 47,183,275	\$ 49,102,004			
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17			
9	Interest Deferral	\$ 1,826,152	\$ 1,847,321	\$ 1,871,979	\$ 1,900,920	\$ 1,924,912	\$ 1,957,119	\$ 1,996,680	\$ 2,035,870	\$ 2,070,003	\$ 2,107,754	\$ 2,147,694	\$ 2,174,128			
10	Total PISCC	\$ 1,826,152	\$ 1,847,321	\$ 1,871,979	\$ 1,900,920	\$ 1,924,912	\$ 1,957,119	\$ 1,996,680	\$ 2,035,870	\$ 2,070,003	\$ 2,107,754	\$ 2,147,694	\$ 2,174,128			
11	Accumulated PISCC	\$ 50,928,156	\$ 52,775,477	\$ 54,647,456	\$ 56,548,375	\$ 58,473,287	\$ 60,430,406	\$ 62,427,086	\$ 64,462,957	\$ 66,532,960	\$ 68,640,714	\$ 70,788,408	\$ 72,962,536			
12	Total Accumulated PISCC	\$ 50,928,156	\$ 52,775,477	\$ 54,647,456	\$ 56,548,375	\$ 58,473,287	\$ 60,430,406	\$ 62,427,086	\$ 64,462,957	\$ 66,532,960	\$ 68,640,714	\$ 70,788,408	\$ 72,962,536			
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18			
13	Interest Deferral	\$ 2,224,353	\$ 2,246,542	\$ 2,272,064	\$ 2,301,776	\$ 2,325,896	\$ 2,361,113	\$ 2,400,284	\$ 2,445,086	\$ 2,477,910	\$ 2,515,004	\$ 2,556,471	\$ 2,582,075			
14	Total PISCC	\$ 2,224,353	\$ 2,246,542	\$ 2,272,064	\$ 2,301,776	\$ 2,325,896	\$ 2,361,113	\$ 2,400,284	\$ 2,445,086	\$ 2,477,910	\$ 2,515,004	\$ 2,556,471	\$ 2,582,075			
15	Accumulated PISCC	\$ 75,186,890	\$ 77,433,431	\$ 79,705,496	\$ 82,007,272	\$ 84,333,168	\$ 86,694,281	\$ 89,094,564	\$ 91,539,651	\$ 94,017,561	\$ 96,532,565	\$ 99,089,035	\$ 101,671,110			
16	Total Accumulated PISCC	\$ 75,186,890	\$ 77,433,431	\$ 79,705,496	\$ 82,007,272	\$ 84,333,168	\$ 86,694,281	\$ 89,094,564	\$ 91,539,651	\$ 94,017,561	\$ 96,532,565	\$ 99,089,035	\$ 101,671,110			
		Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11			
17	<u>Monthly Deferral Spread:</u> PISCC Deferral	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,108	\$ 42,961	
		Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12			
18	PISCC Deferral	\$ 52,904	\$ 63,351	\$ 83,083	\$ 97,711	\$ 127,042	\$ 144,655	\$ 149,860	\$ 173,855	\$ 209,156	\$ 224,113	\$ 240,272	\$ 263,555			
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13			
19	PISCC Deferral	\$ 217,001	\$ 297,084	\$ 295,398	\$ 316,730	\$ 317,259	\$ 338,007	\$ 351,802	\$ 377,479	\$ 413,491	\$ 430,983	\$ 470,269	\$ 510,563			
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14			
20	PISCC Deferral	\$ 538,290	\$ 542,180	\$ 561,868	\$ 587,580	\$ 681,438	\$ 709,255	\$ 733,043	\$ 736,512	\$ 771,848	\$ 800,657	\$ 970,293	\$ 1,154,392			
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15			
21	PISCC Deferral	\$ 999,170	\$ 1,009,892	\$ 1,013,596	\$ 1,040,798	\$ 1,053,753	\$ 1,098,942	\$ 1,136,791	\$ 1,163,969	\$ 1,199,566	\$ 1,257,750	\$ 1,309,816	\$ 1,327,581			
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16			
22	PISCC Deferral	\$ 1,528,293	\$ 1,543,324	\$ 1,574,425	\$ 1,608,443	\$ 1,635,151	\$ 1,667,208	\$ 1,713,940	\$ 1,755,078	\$ 1,801,614	\$ 1,835,867	\$ 1,888,260	\$ 1,918,729			
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17			
23	PISCC Deferral	\$ 1,826,152	\$ 1,847,321	\$ 1,871,979	\$ 1,900,920	\$ 1,924,912	\$ 1,957,119	\$ 1,996,680	\$ 2,035,870	\$ 2,070,003	\$ 2,107,754	\$ 2,147,694	\$ 2,174,128			
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18			
24	PISCC Deferral	\$ 2,224,353	\$ 2,246,542	\$ 2,272,064	\$ 2,301,776	\$ 2,325,896	\$ 2,361,113	\$ 2,400,284	\$ 2,445,086	\$ 2,477,910	\$ 2,515,004	\$ 2,556,471	\$ 2,582,075			

Columbia Gas of Ohio, Inc.
2016 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Total Property Tax Calculations

Line No.	Description	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
1	Property Taxes	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566
2	Total Property Taxes	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566	\$ 29,566
3	Cumulative Deferred Property Taxes	\$ 29,566	\$ 59,131	\$ 88,697	\$ 118,262	\$ 147,828	\$ 177,394	\$ 206,959	\$ 236,525	\$ 266,091	\$ 295,656	\$ 325,222	\$ 354,787
		Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13
4	Property Taxes	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438
5	Total Property Taxes	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438	\$ 132,438
6	Cumulative Deferred Property Taxes	\$ 487,225	\$ 619,663	\$ 752,101	\$ 884,539	\$ 1,016,977	\$ 1,149,415	\$ 1,281,853	\$ 1,414,291	\$ 1,546,729	\$ 1,679,166	\$ 1,811,604	\$ 1,944,042
		Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14
7	Property Taxes	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 342,918
8	Total Property Taxes	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 253,730	\$ 342,918
9	Cumulative Deferred Property Taxes	\$ 2,197,772	\$ 2,451,503	\$ 2,705,233	\$ 2,958,963	\$ 3,212,693	\$ 3,466,423	\$ 3,720,154	\$ 3,973,884	\$ 4,227,614	\$ 4,481,344	\$ 4,735,074	\$ 5,077,992
		Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15
10	Property Taxes	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 744,785	\$ 468,665
11	Total Property Taxes	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 468,665	\$ 744,785	\$ 468,665
12	Cumulative Deferred Property Taxes	\$ 5,546,658	\$ 6,015,323	\$ 6,483,988	\$ 6,952,653	\$ 7,421,319	\$ 7,889,984	\$ 8,358,649	\$ 8,827,314	\$ 9,295,980	\$ 9,764,645	\$ 10,509,430	\$ 10,978,095
		Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16
13	Property Taxes	\$ 615,304	\$ 615,304	\$ 615,304	\$ 615,304	\$ 615,304	\$ 410,655	\$ 615,304	\$ 615,304	\$ 556,560	\$ 608,777	\$ 608,777	\$ 608,777
14	Total Property Taxes	\$ 615,304	\$ 615,304	\$ 615,304	\$ 615,304	\$ 615,304	\$ 410,655	\$ 615,304	\$ 615,304	\$ 556,560	\$ 608,777	\$ 608,777	\$ 608,777
15	Cumulative Deferred Property Taxes	\$ 11,593,399	\$ 12,208,703	\$ 12,824,006	\$ 13,439,310	\$ 14,054,613	\$ 14,465,268	\$ 15,080,572	\$ 15,695,876	\$ 16,252,435	\$ 16,861,212	\$ 17,469,988	\$ 18,078,765
		Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17
16	Property Taxes	\$ 913,607	\$ 913,607	\$ 913,607	\$ 2,329,562	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607
17	Total Property Taxes	\$ 913,607	\$ 913,607	\$ 913,607	\$ 2,329,562	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607	\$ 913,607
18	Cumulative Deferred Property Taxes	\$ 18,992,372	\$ 19,905,979	\$ 20,819,587	\$ 23,149,149	\$ 24,062,756	\$ 24,976,363	\$ 25,889,971	\$ 26,803,578	\$ 27,717,185	\$ 28,630,792	\$ 29,544,400	\$ 30,458,007
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18
19	Property Taxes	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097
20	Total Property Taxes	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097	\$ 1,123,097
21	Cumulative Deferred Property Taxes	\$ 31,581,104	\$ 32,704,202	\$ 33,827,299	\$ 34,950,396	\$ 36,073,494	\$ 37,196,591	\$ 38,319,689	\$ 39,442,786	\$ 40,565,883	\$ 41,688,981	\$ 42,812,078	\$ 43,935,176

Columbia Gas of Ohio, Inc.
2016 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Customer Rate Development

Line No.	Description	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16
Gross CEP Deferrals													
1	Depreciation Deferral	\$ 18,986,425	\$ 20,013,565	\$ 21,068,945	\$ 22,146,446	\$ 23,245,520	\$ 24,372,498	\$ 25,530,305	\$ 26,718,972	\$ 27,936,433	\$ 29,184,607	\$ 30,462,401	\$ 31,763,422
2	Interest Deferral	\$ 30,159,965	\$ 31,703,289	\$ 33,277,714	\$ 34,886,157	\$ 36,521,308	\$ 38,188,516	\$ 39,902,456	\$ 41,657,534	\$ 43,459,148	\$ 45,295,015	\$ 47,183,275	\$ 49,102,004
3	Property Tax Deferral	\$ 11,593,399	\$ 12,208,703	\$ 12,824,006	\$ 13,439,310	\$ 14,054,613	\$ 14,665,268	\$ 15,280,572	\$ 15,895,876	\$ 16,511,180	\$ 17,126,484	\$ 17,741,788	\$ 18,357,092
4	Total Gross CEP Deferrals	\$ 60,739,790	\$ 63,925,557	\$ 67,170,665	\$ 70,471,913	\$ 73,821,441	\$ 77,026,281	\$ 80,513,333	\$ 84,072,381	\$ 87,648,016	\$ 91,340,834	\$ 95,115,664	\$ 98,944,191
5	Net Customer Additions Revenue Offset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Pre-Tax Deferrals	\$ 60,739,790	\$ 63,925,557	\$ 67,170,665	\$ 70,471,913	\$ 73,821,441	\$ 77,026,281	\$ 80,513,333	\$ 84,072,381	\$ 87,648,016	\$ 91,340,834	\$ 95,115,664	\$ 98,944,191
Deferred Tax Offset													
7	Deferred Tax Offset (35.0%)	\$ (21,258,926)	\$ (22,373,945)	\$ (23,509,733)	\$ (24,665,170)	\$ (25,837,504)	\$ (26,959,198)	\$ (28,179,666)	\$ (29,425,333)	\$ (30,676,806)	\$ (31,969,292)	\$ (33,290,482)	\$ (34,630,467)
8	Total Associated Tax Impact	\$ (21,258,926)	\$ (22,373,945)	\$ (23,509,733)	\$ (24,665,170)	\$ (25,837,504)	\$ (26,959,198)	\$ (28,179,666)	\$ (29,425,333)	\$ (30,676,806)	\$ (31,969,292)	\$ (33,290,482)	\$ (34,630,467)
9	Total Net Ratebase Deferrals	\$ 39,480,863	\$ 41,551,612	\$ 43,660,932	\$ 45,806,744	\$ 47,983,937	\$ 50,067,083	\$ 52,333,666	\$ 54,647,048	\$ 56,971,210	\$ 59,371,542	\$ 61,825,182	\$ 64,313,724
Revenue Requirement Calculation													
10	Pretax Return on Rate Base (10.95%)	\$ 4,323,155	\$ 4,549,902	\$ 4,780,872	\$ 5,015,838	\$ 5,254,241	\$ 5,482,346	\$ 5,730,536	\$ 5,983,852	\$ 6,238,348	\$ 6,501,184	\$ 6,769,857	\$ 7,042,353
11	Amortization of Deferred Assets	\$ 2,145,457	\$ 2,257,985	\$ 2,372,609	\$ 2,489,216	\$ 2,607,528	\$ 2,720,730	\$ 2,843,900	\$ 2,969,613	\$ 3,095,912	\$ 3,226,350	\$ 3,359,685	\$ 3,494,917
12	Total Revenue Requirement	\$ 6,468,611	\$ 6,807,886	\$ 7,153,481	\$ 7,505,054	\$ 7,861,769	\$ 8,203,076	\$ 8,574,436	\$ 8,953,465	\$ 9,334,260	\$ 9,727,534	\$ 10,129,542	\$ 10,537,269
Customer Class Allocation													
13	SGS (76.74%)	\$ 4,964,012	\$ 5,224,372	\$ 5,489,581	\$ 5,759,379	\$ 6,033,122	\$ 6,295,040	\$ 6,580,023	\$ 6,870,889	\$ 7,163,111	\$ 7,464,910	\$ 7,773,411	\$ 8,086,301
14	GS (14.96%)	\$ 967,704	\$ 1,018,460	\$ 1,070,161	\$ 1,122,756	\$ 1,176,121	\$ 1,227,180	\$ 1,282,736	\$ 1,339,438	\$ 1,396,405	\$ 1,455,239	\$ 1,515,380	\$ 1,576,376
15	LGS (3.24%)	\$ 209,583	\$ 220,576	\$ 231,773	\$ 243,164	\$ 254,721	\$ 265,780	\$ 277,812	\$ 290,092	\$ 302,430	\$ 315,172	\$ 328,197	\$ 341,408
16	Allocated Revenue Requirement	\$ 6,141,300	\$ 6,463,407	\$ 6,791,515	\$ 7,125,299	\$ 7,463,964	\$ 7,788,000	\$ 8,140,570	\$ 8,500,419	\$ 8,861,946	\$ 9,235,321	\$ 9,616,988	\$ 10,004,084
Customer Class Allocation													
17	Average SGS Customer Count	1,407,554	1,407,554	1,407,554	1,407,554	1,407,554	1,407,554	1,407,554	1,407,554	1,407,554	1,407,554	1,407,554	1,407,554
18	Average GS Customer Count	39,172	39,172	39,172	39,172	39,172	39,172	39,172	39,172	39,172	39,172	39,172	39,172
19	Average LGS Customer Count	411	411	411	411	411	411	411	411	411	411	411	411
20	Total Customer Count	1,447,137	1,447,137	1,447,137	1,447,137	1,447,137	1,447,137	1,447,137	1,447,137	1,447,137	1,447,137	1,447,137	1,447,137
Increase in Monthly Customer Charge													
21	SGS Customer Charge	\$ 0.29	\$ 0.31	\$ 0.33	\$ 0.34	\$ 0.36	\$ 0.37	\$ 0.39	\$ 0.41	\$ 0.42	\$ 0.44	\$ 0.46	\$ 0.48
22	GS Customer Charge	\$ 2.06	\$ 2.17	\$ 2.28	\$ 2.39	\$ 2.50	\$ 2.61	\$ 2.73	\$ 2.85	\$ 2.97	\$ 3.10	\$ 3.22	\$ 3.35
23	LGS Customer Charge	\$ 42.49	\$ 44.72	\$ 46.99	\$ 49.30	\$ 51.65	\$ 53.89	\$ 56.33	\$ 58.82	\$ 61.32	\$ 63.90	\$ 66.54	\$ 69.22

Columbia Gas of Ohio, Inc.
2016 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Customer Rate Development

Line No.	Description	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17
Gross CEP Deferrals													
1	Depreciation Deferral	\$ 33,085,278	\$ 34,426,354	\$ 35,789,304	\$ 37,173,970	\$ 38,581,507	\$ 40,017,190	\$ 41,483,435	\$ 42,978,518	\$ 44,502,043	\$ 46,056,034	\$ 47,636,799	\$ 49,247,854
2	Interest Deferral	\$ 50,928,156	\$ 52,775,477	\$ 54,647,456	\$ 56,548,375	\$ 58,473,287	\$ 60,430,406	\$ 62,427,086	\$ 64,462,957	\$ 66,532,960	\$ 68,640,714	\$ 70,788,408	\$ 72,962,536
3	Property Tax Deferral	\$ 18,992,372	\$ 19,905,979	\$ 20,819,587	\$ 23,149,149	\$ 24,062,756	\$ 24,976,363	\$ 25,889,971	\$ 26,803,578	\$ 27,717,185	\$ 28,630,792	\$ 29,544,400	\$ 30,458,007
4	Total Gross CEP Deferrals	\$ 103,005,807	\$ 107,107,811	\$ 111,256,346	\$ 116,871,494	\$ 121,117,550	\$ 125,423,960	\$ 129,800,492	\$ 134,245,053	\$ 138,752,187	\$ 143,327,540	\$ 147,969,606	\$ 152,668,397
5	Net Customer Additions Revenue Offset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Pre-Tax Deferrals	\$ 103,005,807	\$ 107,107,811	\$ 111,256,346	\$ 116,871,494	\$ 121,117,550	\$ 125,423,960	\$ 129,800,492	\$ 134,245,053	\$ 138,752,187	\$ 143,327,540	\$ 147,969,606	\$ 152,668,397
Deferred Tax Offset													
7	Deferred Tax Offset (35.0%)	\$ (36,052,032)	\$ (37,487,734)	\$ (38,939,721)	\$ (40,905,023)	\$ (42,391,143)	\$ (43,898,386)	\$ (45,430,172)	\$ (46,985,768)	\$ (48,563,266)	\$ (50,164,639)	\$ (51,789,362)	\$ (53,433,939)
8	Total Associated Tax Impact	\$ (36,052,032)	\$ (37,487,734)	\$ (38,939,721)	\$ (40,905,023)	\$ (42,391,143)	\$ (43,898,386)	\$ (45,430,172)	\$ (46,985,768)	\$ (48,563,266)	\$ (50,164,639)	\$ (51,789,362)	\$ (53,433,939)
9	Total Net Ratebase Deferrals	\$ 66,953,774	\$ 69,620,077	\$ 72,316,625	\$ 75,966,471	\$ 78,726,408	\$ 81,525,574	\$ 84,370,320	\$ 87,259,284	\$ 90,188,922	\$ 93,162,901	\$ 96,180,244	\$ 99,234,458
Revenue Requirement Calculation													
10	Pretax Return on Rate Base (10.95%)	\$ 7,331,438	\$ 7,623,398	\$ 7,918,670	\$ 8,318,329	\$ 8,620,542	\$ 8,927,050	\$ 9,238,550	\$ 9,554,892	\$ 9,875,687	\$ 10,201,338	\$ 10,531,737	\$ 10,866,173
11	Amortization of Deferred Assets	\$ 3,638,381	\$ 3,783,273	\$ 3,929,808	\$ 4,128,147	\$ 4,278,126	\$ 4,430,238	\$ 4,584,826	\$ 4,741,817	\$ 4,901,019	\$ 5,062,630	\$ 5,226,597	\$ 5,392,568
12	Total Revenue Requirement	\$ 10,969,820	\$ 11,406,671	\$ 11,848,478	\$ 12,446,475	\$ 12,898,668	\$ 13,357,288	\$ 13,823,376	\$ 14,296,709	\$ 14,776,706	\$ 15,263,967	\$ 15,758,334	\$ 16,258,742
Customer Class Allocation													
13	SGS (76.74%)	\$ 8,418,240	\$ 8,753,479	\$ 9,092,522	\$ 9,551,425	\$ 9,898,438	\$ 10,250,383	\$ 10,608,059	\$ 10,971,294	\$ 11,339,644	\$ 11,713,569	\$ 12,092,945	\$ 12,476,958
14	GS (14.96%)	\$ 1,641,085	\$ 1,706,438	\$ 1,772,532	\$ 1,861,993	\$ 1,929,641	\$ 1,998,250	\$ 2,067,977	\$ 2,138,788	\$ 2,210,595	\$ 2,283,490	\$ 2,357,447	\$ 2,432,308
15	LGS (3.24%)	\$ 355,422	\$ 369,576	\$ 383,891	\$ 403,266	\$ 417,917	\$ 432,776	\$ 447,877	\$ 463,213	\$ 478,765	\$ 494,553	\$ 510,570	\$ 526,783
16	Allocated Revenue Requirement	\$ 10,414,747	\$ 10,829,494	\$ 11,248,945	\$ 11,816,684	\$ 12,245,995	\$ 12,681,409	\$ 13,123,913	\$ 13,573,295	\$ 14,029,004	\$ 14,491,611	\$ 14,960,962	\$ 15,436,049
Customer Class Allocation													
17	Average SGS Customer Count	1,413,837	1,413,837	1,413,837	1,413,837	1,413,837	1,413,837	1,413,837	1,413,837	1,413,837	1,413,837	1,413,837	1,413,837
18	Average GS Customer Count	35,094	35,094	35,094	35,094	35,094	35,094	35,094	35,094	35,094	35,094	35,094	35,094
19	Average LGS Customer Count	416	416	416	416	416	416	416	416	416	416	416	416
20	Total Customer Count	1,449,347	1,449,347	1,449,347	1,449,347	1,449,347	1,449,347	1,449,347	1,449,347	1,449,347	1,449,347	1,449,347	1,449,347
Increase in Monthly Customer Charge													
21	SGS Customer Charge	\$ 0.50	\$ 0.52	\$ 0.54	\$ 0.56	\$ 0.58	\$ 0.60	\$ 0.63	\$ 0.65	\$ 0.67	\$ 0.69	\$ 0.71	\$ 0.74
22	GS Customer Charge	\$ 3.90	\$ 4.05	\$ 4.21	\$ 4.42	\$ 4.58	\$ 4.74	\$ 4.91	\$ 5.08	\$ 5.25	\$ 5.42	\$ 5.60	\$ 5.78
23	LGS Customer Charge	\$ 71.20	\$ 74.03	\$ 76.90	\$ 80.78	\$ 83.72	\$ 86.69	\$ 89.72	\$ 92.79	\$ 95.91	\$ 99.07	\$ 102.28	\$ 105.53

Columbia Gas of Ohio, Inc.
2016 Capital Expenditure Program
Case Nos. 12-3221-GA-UNC and 12-3222-GA-AAM
Capital Investment Eligible for Accounting Treatment
Customer Rate Development

Line No.	Description	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18
Gross CEP Deferrals													
1	Depreciation Deferral	\$ 50,887,871	\$ 52,548,673	\$ 54,232,839	\$ 55,939,969	\$ 57,671,970	\$ 59,433,947	\$ 61,229,196	\$ 63,055,691	\$ 64,910,947	\$ 66,797,939	\$ 68,712,918	\$ 70,662,109
2	Interest Deferral	\$ 75,186,890	\$ 77,433,431	\$ 79,705,496	\$ 82,007,272	\$ 84,333,168	\$ 86,694,281	\$ 89,094,564	\$ 91,539,651	\$ 94,017,561	\$ 96,532,565	\$ 99,089,035	\$ 101,671,110
3	Property Tax Deferral	\$ 31,581,104	\$ 32,704,202	\$ 33,827,299	\$ 34,950,396	\$ 36,073,494	\$ 37,196,591	\$ 38,319,689	\$ 39,442,786	\$ 40,565,883	\$ 41,688,981	\$ 42,812,078	\$ 43,935,176
4	Total Gross CEP Deferrals	\$ 157,655,864	\$ 162,686,306	\$ 167,765,634	\$ 172,897,637	\$ 178,078,631	\$ 183,324,819	\$ 188,643,449	\$ 194,038,128	\$ 199,494,391	\$ 205,019,485	\$ 210,614,032	\$ 216,268,395
5	Net Customer Additions Revenue Offset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Pre-Tax Deferrals	\$ 157,655,864	\$ 162,686,306	\$ 167,765,634	\$ 172,897,637	\$ 178,078,631	\$ 183,324,819	\$ 188,643,449	\$ 194,038,128	\$ 199,494,391	\$ 205,019,485	\$ 210,614,032	\$ 216,268,395
Deferred Tax Offset													
7	Deferred Tax Offset (35.0%)	\$ (55,179,552)	\$ (56,940,207)	\$ (58,717,972)	\$ (60,514,173)	\$ (62,327,521)	\$ (64,163,687)	\$ (66,025,207)	\$ (67,913,345)	\$ (69,823,037)	\$ (71,756,820)	\$ (73,714,911)	\$ (75,693,938)
8	Total Associated Tax Impact	\$ (55,179,552)	\$ (56,940,207)	\$ (58,717,972)	\$ (60,514,173)	\$ (62,327,521)	\$ (64,163,687)	\$ (66,025,207)	\$ (67,913,345)	\$ (69,823,037)	\$ (71,756,820)	\$ (73,714,911)	\$ (75,693,938)
9	Total Net Ratebase Deferrals	\$ 102,476,312	\$ 105,746,099	\$ 109,047,662	\$ 112,383,464	\$ 115,751,110	\$ 119,161,133	\$ 122,618,242	\$ 126,124,783	\$ 129,671,354	\$ 133,262,665	\$ 136,899,121	\$ 140,574,456
Revenue Requirement Calculation													
10	Pretax Return on Rate Base (10.95%)	\$ 11,221,156	\$ 11,579,198	\$ 11,940,719	\$ 12,305,989	\$ 12,674,747	\$ 13,048,144	\$ 13,426,697	\$ 13,810,664	\$ 14,199,013	\$ 14,592,262	\$ 14,990,454	\$ 15,392,903
11	Amortization of Deferred Assets	\$ 5,568,736	\$ 5,746,422	\$ 5,925,834	\$ 6,107,108	\$ 6,290,111	\$ 6,475,418	\$ 6,663,283	\$ 6,853,834	\$ 7,046,561	\$ 7,241,719	\$ 7,439,330	\$ 7,639,054
12	Total Revenue Requirement	\$ 16,789,892	\$ 17,325,620	\$ 17,866,553	\$ 18,413,097	\$ 18,964,858	\$ 19,523,562	\$ 20,089,980	\$ 20,664,498	\$ 21,245,574	\$ 21,833,981	\$ 22,429,784	\$ 23,031,957
Customer Class Allocation													
13	SGS (76.74%)	\$ 12,884,563	\$ 13,295,681	\$ 13,710,793	\$ 14,130,211	\$ 14,553,632	\$ 14,982,381	\$ 15,417,051	\$ 15,857,936	\$ 16,303,854	\$ 16,755,397	\$ 17,212,616	\$ 17,674,724
14	GS (14.96%)	\$ 2,511,768	\$ 2,591,913	\$ 2,672,836	\$ 2,754,599	\$ 2,837,143	\$ 2,920,725	\$ 3,005,461	\$ 3,091,409	\$ 3,178,338	\$ 3,266,363	\$ 3,355,496	\$ 3,445,581
15	LGS (3.24%)	\$ 543,993	\$ 561,350	\$ 578,876	\$ 596,584	\$ 614,461	\$ 632,563	\$ 650,915	\$ 669,530	\$ 688,357	\$ 707,421	\$ 726,725	\$ 746,235
16	Allocated Revenue Requirement	\$ 15,940,324	\$ 16,448,943	\$ 16,962,506	\$ 17,481,394	\$ 18,005,236	\$ 18,535,669	\$ 19,073,427	\$ 19,618,874	\$ 20,170,548	\$ 20,729,181	\$ 21,294,837	\$ 21,866,540
Customer Class Allocation													
17	Average SGS Customer Count	1,414,010	1,414,010	1,414,010	1,414,010	1,414,010	1,414,010	1,414,010	1,414,010	1,414,010	1,414,010	1,414,010	1,414,010
18	Average GS Customer Count	40,469	40,469	40,469	40,469	40,469	40,469	40,469	40,469	40,469	40,469	40,469	40,469
19	Average LGS Customer Count	418	418	418	418	418	418	418	418	418	418	418	418
20	Total Customer Count	1,454,897	1,454,897	1,454,897	1,454,897	1,454,897	1,454,897	1,454,897	1,454,897	1,454,897	1,454,897	1,454,897	1,454,897
Increase in Monthly Customer Charge													
21	SGS Customer Charge	\$ 0.76	\$ 0.78	\$ 0.81	\$ 0.83	\$ 0.86	\$ 0.88	\$ 0.91	\$ 0.93	\$ 0.96	\$ 0.99	\$ 1.01	\$ 1.04
22	GS Customer Charge	\$ 5.17	\$ 5.34	\$ 5.50	\$ 5.67	\$ 5.84	\$ 6.01	\$ 6.19	\$ 6.37	\$ 6.54	\$ 6.73	\$ 6.91	\$ 7.10
23	LGS Customer Charge	\$ 108.45	\$ 111.91	\$ 115.41	\$ 118.94	\$ 122.50	\$ 126.11	\$ 129.77	\$ 133.48	\$ 137.23	\$ 141.03	\$ 144.88	\$ 148.77

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Case No(s). 12-3221-GA-UNC, 12-3222-GA-AAM

Summary: Report of Capital Expenditure Program electronically filed by Cheryl A MacDonald on behalf of Columbia Gas of Ohio, Inc.